

**REMARKS/ARGUMENTS**

Favorable reconsideration of this application as presently amended is respectfully requested.

Claims 31-35 are presently pending in this application. Claims 1-30 were previously canceled without prejudice or disclaimer. Claim 31 has been amended to more clearly define the present invention as disclosed in FIG. 1, for example, And Claim 32 has been amended to correct an obvious oversight as to referring to the parent Claim 31 step of “growing” the drift layer as being a step of “forming” that layer. Claims 34 and 35 have been added to rewrite previously presented Claims in independent form including the limitations of original Claim 31, which clearly avoids the introduction of any new matter.

The outstanding Office Action presents a rejection of Claim 31 under 35 U.S.C. §103(a) as being unpatentable over Baliga (U.S. Patent No. 5,637,898) and indicates that Claims 32 and 33 are only objected to as depending on rejected Claim 31.

Applicants acknowledge with appreciation the indication that Claims 32 and 33 are only objected to as depending on rejected Claim 31 and would be allowable if rewritten in independent form to include all the limitations of base Claim 31 and any intervening claims. As new Claim 34 essentially corresponds to previously presented dependent Claim 32 rewritten to include the limitations of previously presented independent base Claim 31 and as new Claim 35 essentially corresponds to previously presented dependent Claim 33 rewritten to include the limitations of previously presented independent base Claim 31 and dependent intervening Claim 32, it is believed that new Claims 34 and 35 should now be allowed.

Turning to the rejection of Claim 31 under 35 U.S.C. §103(a) as being unpatentable over Baliga, it is noted that Baliga teaches the step of forming the gate insulating film 124 into the N drift region 112, Clearly, the gate insulating film 124, thus, does not reach the N+ substrate 114 that acts as the Baliga drain layer.

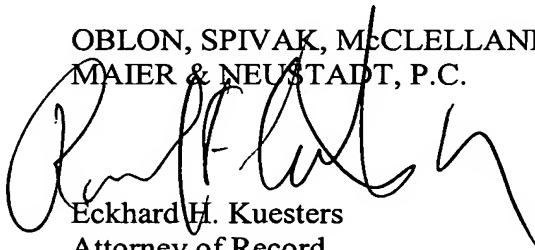
On the other hand, Claim 31 has been amended to require that the Claim 31 gate insulating film must have "a bottom portion reaching into the drain layer." As illustrated in FIG. 1, for example, it is clear that this recitation is supported by the showing of the gate insulating film (2a, 2b) having a bottom portion reaching into drain layer 12.

Accordingly, as there is no suggestion to be found in Baliga as to at least this Claim 31 limitation requiring that the gate insulating film must have "a bottom portion reaching into the drain layer," it is believed that Claim 31 clearly patentably defines over Baliga. Therefore, withdrawal of the outstanding rejection of Claim 31 under 35 U.S.C. §103(a) as being unpatentable over Baliga is respectfully requested.

As no other issues are believed to remain outstanding relative to this application, it is believed to be clear that this application is in condition for formal allowance and an early and favorable action to this effect is, therefore, respectfully requested.

Respectfully submitted,

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